

**In the Claims:**

Please amend claims 1-5, 7-9 and 12-14, and add new claims 15-18 as indicated below. This listing of claims replaces all prior versions.

1. (Currently amended) An insulated gate field effect transistor, comprising:
  - a semiconductor body having opposed first and second major surfaces;
  - a source region of a first conductivity type at the first major surface;
  - a body region of a second conductivity type opposite to the first conductivity type under the source region;
  - a drift region of the first conductivity type under the body region;
  - a drain region of the first conductivity type under the drift region, so that the source, body, drift and drain regions ~~regions~~ extend in that order from the first major surface towards the second major surface; and
  - insulated trenches extending from the first major surface towards the second major surface past the source region and the body region into the drift region, each insulated trench having sidewalls, and including insulator on the sidewalls, at least one conductive gate electrode adjacent to the body region separated from the body region by a gate insulator, and at least one conductive field plate electrode adjacent to the drift region separated from the drift region by a field plate insulator, and a gate-field plate insulator separating the conductive field plate electrode from the conductive gate electrode, the gate-field plate insulator having a thickness that is greater than or equal to a thickness of the field plate insulator,
  - wherein the source regions and the insulated trenches define a pattern of cells across the first major surface; and
  - the doping concentration in the drift region increases from the part of the drift region adjacent to the body region to the part of the drift region adjacent to the drain region the doping concentration in the drift region being at least 50 times greater adjacent to the drain region than adjacent to the body region.
2. (Currently amended) An insulated gate field effect transistor according to claim 1 in which the conductive gate electrode is of conductive semiconductor doped to be the

second conductivity type.

3. (Currently amended) An insulated gate field effect transistor according to claim 1 wherein the conductive gate electrode has side pieces spaced apart adjacent to the sidewalls on either side of the insulated trench and a top piece spanning the gap between the side pieces.
4. (Currently amended) An insulated gate field effect transistor according to claim 1 wherein the a breakdown voltage of the insulated gate field effect transistor is less than or equal to 30V.
5. (Currently amended) An insulated gate field effect transistor according to claim 1 wherein the pattern of cells defined by the source regions and the insulated trenches arranged across the first major surface is a pattern in which cells repeat in more than one direction across the surface to form a three-dimensional cell structure.
6. (Original) An insulated gate field effect transistor according to claim 5 wherein the cells are arranged in a hexagonal pattern.
7. (Currently amended) An insulated gate field effect transistor according to claim 1 further comprising an additional trench filled with conductive material extending through the source region to the body region to connect ~~the~~ a source contact to the source region and the body region.
8. (Currently amended) An insulated gate field effect transistor according to claim 7 further comprising  
a doped contact region of the second conductivity type in the body region in contact with the conductive material in the additional trench, the doping concentration in the doped contact region being higher than the doping in the rest of the body region.
9. (Currently amended) An insulated gate field effect transistor according to claim 1

wherein the thickness of the insulator ~~thickness~~ adjacent to the conductive field plate electrode is greater than the thickness of the insulator adjacent to the conductive gate electrode.

10. (Original) An insulated gate field effect transistor according to claim 1 wherein the cell pitch is not greater than 1 micron.

11. (Original) An insulated gate field effect transistor according to claim 1 wherein the first conductivity type is n-type, the second conductivity type is p-type and the gate is of p-type doped polysilicon.

12. (Currently amended) An insulated gate field effect transistor according to claim 1 wherein the field plate insulator oxide has a thickness between ~~is in the range~~ 0.6 to 1 microns and the gate insulator oxide has a thickness between ~~is in the range~~ 0.2 to 0.5 microns.

13. (Currently amended) An insulated gate field effect transistor according to claim 1 wherein the conductive field plate electrode is connected to the source region.

14. (Currently amended) An insulated gate field effect transistor according to claim 1 further comprising

a field plate terminal connected to the conductive field plate electrode for controlling ~~the a~~ field plate voltage independently.

15. (New) An insulated gate field effect transistor, comprising:

a semiconductor body having opposed first and second major surfaces;

a source region of a first conductivity type at the first major surface;

a body region of a second conductivity type opposite to the first conductivity type under the source region;

a drift region of the first conductivity type under the body region;

a drain region of the first conductivity type under the drift region, so that the source, body, drift and drain regions extend in that order from the first major surface towards the second major surface; and

insulated trenches extending from the first major surface towards the second major surface past the source region and the body region into the drift region, each insulated trench having sidewalls, and including insulator on the sidewalls, at least one conductive gate electrode adjacent to the body region separated from the body region by a gate insulator, and at least one conductive field plate electrode adjacent to the drift region separated from the drift region by a field plate insulator, and a gate-field plate insulator separating the conductive field plate electrode from the conductive gate electrode,

wherein the source regions and the insulated trenches define a pattern of cells across the first major surface; and

wherein the drift region has a steeply graded doping concentration that increases from the part of the drift region adjacent to the body region to the part of the drift region adjacent to the drain region.

16. (New) An insulated gate field effect transistor according to claim 15, wherein the doping concentration in the part of the drift region adjacent to the drain region is at least 50 times greater than the doping concentration in the part of the drift region adjacent to the body region.

17. (New) An insulated gate field effect transistor according to claim 15, wherein the doping concentration in the part of the drift region adjacent to the drain region is at least 100 times greater than the doping concentration in the part of the drift region adjacent to the body region.

18. (New) An insulated gate field effect transistor according to claim 15, wherein the gate-field plate insulator has a thickness that is greater than or equal to a thickness of the field plate insulator.